

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning

, 2012, ending

, 20

See separate instructions.

Your first name and initial

Samuel P

Last name

Taxpayer

Your social security number

123-45-6789

If a joint return, spouse's first name and initial

Felicity Q

Last name

Taxpayer

Spouse's social security number

432-19-8765

Home address (number and street). If you have a P.O. box, see instructions.

789 Tuxedo Drive

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Bronxville NY 10708

Presidential Election CampaignCheck here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☒ You ☒ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse****c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Cyril T	Taxpayer	123-45-1234	Son	<input type="checkbox"/>
Heidi W	Taxpayer	123-23-2345	Daughter	<input checked="" type="checkbox"/>
Sydney D	Taxpayer	123-54-9876	Parent	<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b**No. of children on 6c who:**• lived with you **2**
• did not live with you due to divorce or separation (see instructions)**Dependents on 6c not entered above** **1****Add numbers on lines above ▶** **5****Income**

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2
- 8a **Taxable** interest. Attach Schedule B if required
- b **Tax-exempt** interest. **Do not** include on line 8a 8b
- 9a Ordinary dividends. Attach Schedule B if required
- b Qualified dividends 9b 1,469.
- 10 Taxable refunds, credits, or offsets of state and local income taxes
- 11 Alimony received
- 12 Business income or (loss). Attach Schedule C or C-EZ
- 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐
- 14 Other gains or (losses). Attach Form 4797
- 15a IRA distributions 15a b Taxable amount 15b
- 16a Pensions and annuities 16a b Taxable amount 16b
- 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
- 18 Farm income or (loss). Attach Schedule F
- 19 Unemployment compensation
- 20a Social security benefits 20a b Taxable amount 20b
- 21 Other income. List type and amount
- 22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

7	80,000.
8a	400.
9a	1,469.
10	400.
11	
12	76,355.
13	4,780.
14	
15b	
16b	
17	
18	
19	
20b	
21	
22	163,404.

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

- 23 Educator expenses 23
- 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
- 25 Health savings account deduction. Attach Form 8889 25
- 26 Moving expenses. Attach Form 3903 26
- 27 Deductible part of self-employment tax. Attach Schedule SE 27 5,393.
- 28 Self-employed SEP, SIMPLE, and qualified plans 28 14,192.
- 29 Self-employed health insurance deduction 29
- 30 Penalty on early withdrawal of savings 30
- 31a Alimony paid b Recipient's SSN ▶ 31a
- 32 IRA deduction 32
- 33 Student loan interest deduction 33
- 34 Tuition and fees. Attach Form 8917 34
- 35 Domestic production activities deduction. Attach Form 8903 35
- 36 Add lines 23 through 35 36 19,585.
- 37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ 37 143,819.

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions****► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.**
► Attach to Form 1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Samuel P & Felicity Q Taxpayer

Your social security number

123-45-6789

**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	24,870.	
2	Enter amount from Form 1040, line 38 2 143,819.			
3	Multiply line 2 by 7.5% (.075)	3	10,786.	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		14,084.

**Taxes You
Paid****5 State and local (check only one box):**

- a** ☒ Income taxes, or } **5** 3,500.
b ☐ General sales taxes }

- 6** Real estate taxes (see instructions) **6** 12,600.
7 Personal property taxes **7**
8 Other taxes. List type and amount ► **8**

9 Add lines 5 through 8 **9** 16,100.**Interest
You Paid**

- 10** Home mortgage interest and points reported to you on Form 1098 **10** 5,700.
11 Home mortgage interest not reported to you on Form 1098. If paid
to the person from whom you bought the home, see instructions
and show that person's name, identifying no., and address ► **11**

Note.
Your mortgage
interest
deduction may
be limited (see
instructions).

- 12** Points not reported to you on Form 1098. See instructions for
special rules **12**
13 Mortgage insurance premiums (see instructions) **13**
14 Investment interest. Attach Form 4952 if required. (See instructions.) **14**
15 Add lines 10 through 14 **15** 5,700.

**Gifts to
Charity**If you made a
gift and got a
benefit for it,
see instructions.

- 16** Gifts by cash or check. If you made any gift of \$250 or more,
see instructions. **16** 2,400.
17 Other than by cash or check. If any gift of \$250 or more, see
instructions. You **must** attach Form 8283 if over \$500 **17** 410.
18 Carryover from prior year **18**
19 Add lines 16 through 18 **19** 2,810.

**Casualty and
Theft Losses**

- 20** Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20**

**Job Expenses
and Certain
Miscellaneous
Deductions**

- 21** Unreimbursed employee expenses—job travel, union dues,
job education, etc. Attach Form 2106 or 2106-EZ if required.
(See instructions.) ► **21**
22 Tax preparation fees **22** 80.
23 Other expenses—investment, safe deposit box, etc. List type
and amount ► **23**
24 Add lines 21 through 23 **24** 80.
25 Enter amount from Form 1040, line 38 **25** 143,819.
26 Multiply line 25 by 2% (.02) **26** 2,876.
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27** 0.

**Other
Miscellaneous
Deductions**

- 28** Other—from list in instructions. List type and amount ► **28**

**Total
Itemized
Deductions**

- 29** Add the amounts in the far right column for lines 4 through 28. Also, enter this amount
on Form 1040, line 40 **29** 38,694.
30 If you elect to itemize deductions even though they are less than your standard
deduction, check here ☐

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► **For information on Schedule C and its instructions, go to www.irs.gov/schedulec.**
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Name of proprietor Samuel P Taxpayer		Social security number (SSN) 123-45-6789
A Principal business or profession, including product or service (see instructions) Engineering Consultants	B Enter code from instructions ► 5 4 1 3 3 0	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.) 1 1 1 2 3 3 4 5 6	
E Business address (including suite or room no.) ► 123 South Ave. City, town or post office, state, and ZIP code New Rochelle, NY 10801		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2012, check here <input type="checkbox"/>		
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	104,000.
2 Returns and allowances (see instructions)	2	
3 Subtract line 2 from line 1	3	104,000.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	104,000.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	104,000.

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8	1,000.	18 Office expense (see instructions)	18	400.
9 Car and truck expenses (see instructions).	9	2,220.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	9,000.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	3,100.	21 Repairs and maintenance	21	600.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	3,200.	23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	4,000.
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	375.
17 Legal and professional services	17	1,200.	25 Utilities	25	1,200.
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	1,350.
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			28		27,645.
29 Tentative profit or (loss). Subtract line 28 from line 7			29		76,355.
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere			30		
31 Net profit or (loss). Subtract line 30 from line 29.					
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 					
32 If you have a loss, check the box that describes your investment in this activity (see instructions).					
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 					
					76,355.
					32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35
36	Purchases less cost of items withdrawn for personal use 36
37	Cost of labor. Do not include any amounts paid to yourself 37
38	Materials and supplies 38
39	Other costs 39
40	Add lines 35 through 39 40
41	Inventory at end of year 41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶
44	Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:
a	Business
b	Commuting (see instructions)
c	Other
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

Professional publications	600.
Professional society dues	750.
.....	
.....	
.....	
.....	
.....	
48 Total other expenses. Enter here and on line 27a	48 1,350.

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012
Attachment
Sequence No. **12**

Name(s) shown on return

Samuel P & Felicity Q Taxpayer

Your social security number

123-45-6789

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II	27,080.	22,300.		4,780.
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back				15 4,780.

For Paperwork Reduction Act Notice, see your tax return instructions. BAA

REV 01/02/13 TTW

Schedule D (Form 1040) 2012

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	4,780.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 			
17	Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶	19	
20	Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> </div> </div>	21	()
Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

Social security number or taxpayer identification number

Samuel P & Felicity Q Taxpayer

123-45-6789

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II Long-Term. Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- ☐ **(B)** Long-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- ☐ **(C)** Long-term transactions not reported to you on Form 1099-B

3	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	500 sh AT&T	10/10/11	12/17/12	17000.00	14700.00			2300
	400 sh Pfizer	10/10/11	12/17/12	10080.00	7600.00			2480
4 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8 (if Box A above is checked), line 9 (if Box B above is checked), or line 10 (if Box C above is checked) ►				27080.00	22300.00			4780

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012
Attachment
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

Samuel P Taxpayer

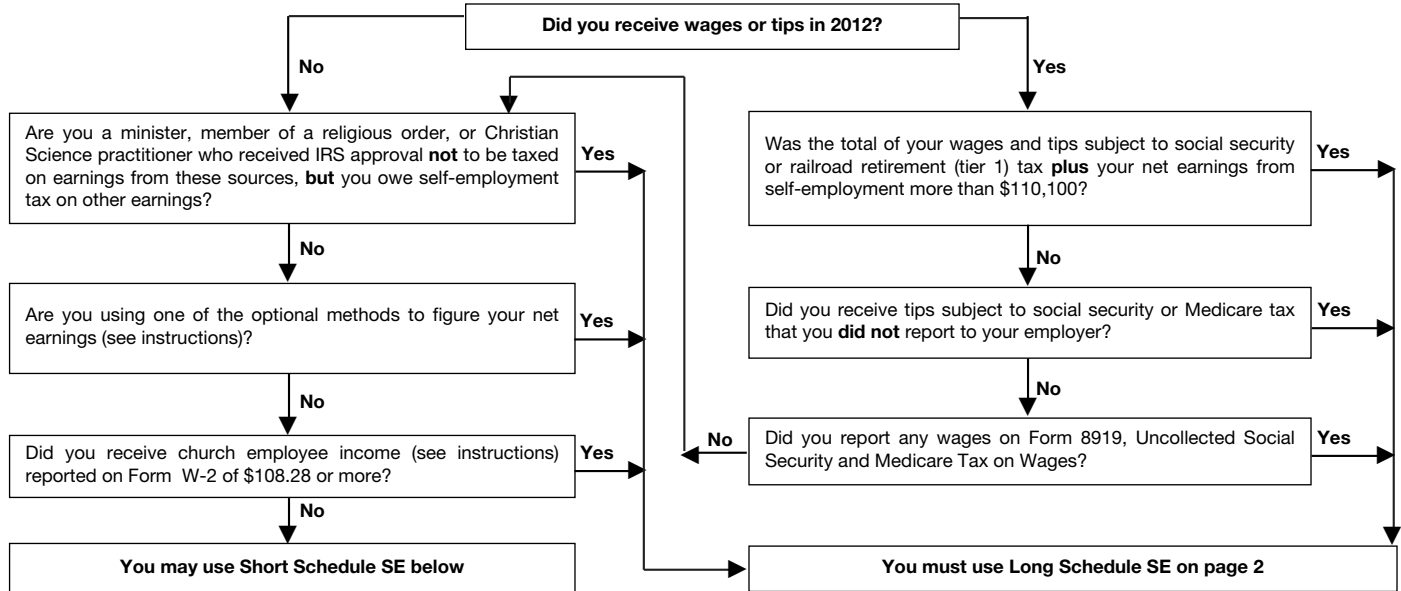
Social security number of person
with **self-employment** income ►

123-45-6789

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	()
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	76,355.
3	Combine lines 1a, 1b, and 2	3	76,355.
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ►	4	70,514.
5	Self-employment tax. If the amount on line 4 is: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56 , or Form 1040NR, line 54 • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56 , or Form 1040NR, line 54	5	9,378.
6	Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27 , or Form 1040NR, line 27	6	5,393.

Casualties and Thefts► Information about Form 4684 and its separate instructions is at www.irs.gov/form4684.

► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

Name(s) shown on tax return

Samuel P & Felicity Q Taxpayer

Identifying number

123-45-6789

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** Basement flooded, tools, workbench destroyed 01/12/2000Property **B** _____Property **C** _____Property **D** _____**Properties**

	A	B	C	D
2 Cost or other basis of each property	2 10,000.			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3 2,000.			
Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4			
5 Fair market value before casualty or theft	5 12,000.			
6 Fair market value after casualty or theft	6 0.			
7 Subtract line 6 from line 5	7 12,000.			
8 Enter the smaller of line 2 or line 7	8 10,000.			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9 8,000.			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	8,000.		
11 Enter the smaller of line 10 or \$100	11	100.		
12 Subtract line 11 from line 10	12	7,900.		
Caution: Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684	13	7,900.		
14 Add the amounts on line 4 of all Forms 4684.	14	0.		
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15	0.		
16 If line 14 is less than line 13, enter the difference	16	7,900.		
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17	14,382.		
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	0.		

Education Credits
(American Opportunity and Lifetime Learning Credits)▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012
Attachment
Sequence No. **50**

Name(s) shown on return

Samuel P & Felicity Q Taxpayer

Your social security number

123-45-6789

*Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,500.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000.
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	143,819.
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	36,181.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,500.
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	8	1,000.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)	9	1,500.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	1,500.

Name(s) shown on return

Samuel P & Felicity Q Taxpayer

Your social security number

123-45-6789



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) Cyril Taxpayer	21 Student social security number (as shown on page 1 of your tax return) <div style="text-align: center;">123-45-1234</div>
22 Educational institution information (see instructions)	
a. Name of first educational institution <div style="text-align: center;">SUNY Albany</div>	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1400 Washington Ave. Albany NY 12222	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3) , skip (4) .	
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). <div style="text-align: center;">11-1234567</div>	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.	



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27	4,000.
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28	2,000.
29 Multiply line 28 by 25% (.25)	29	500.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	2,500.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
---	-----------	--

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Samuel P & Felicity Q Taxpayer

Business or activity to which this form relates

Sch C Engineering Consultants

Identifying number

123-45-6789

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	3,100.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	iPad	600.	600.
	big copy machine, Brother	2,500.	2,500.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,100.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	3,100.
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	159,455.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	3,100.
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	0.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	0.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	0.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,100.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Infiniti G35X	11/01/2008	26.67 %				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .	4,000					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	11,000					
33 Total miles driven during the year. Add lines 30 through 32	15,000					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
36 Is another vehicle available for personal use?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44